SURFACE TRANSPORTATION BOARD

 $Washington,\,DC\ 20423$ Office of Economics, Environmental Analysis, and Administration

Ms. Marintha K. Bower, P.E. Director of NEPA and Transportation Services Skelly and Loy 2601 North Front Street Harrisburg, PA 17110-1185

February 14, 2006

RE: STB Finance Docket No. 34829, The Indiana Rail Road Company - Connecting Track Construction Exemption - in Sullivan County, Indiana

Dear Ms. Bower:

Please find enclosed one of the three executed copies of the Memorandum of Understanding for the referenced case.

If you have any questions, please contact me at (202) 565-1606.

Sincerely,

Christa Dean

Attorney

Section of Environmental Analysis